Peter K. O'Rourke
[redacted]
Newark, DE [redacted]

Hon. Miriam G. Cedarbaum
United States District Judge
Southern District of New York
Daniel Patrick Moynihan
United States Courthouse
500 Pearl Street
New York, New York 10007

June 6, 2014

Dear Judge Cedarbaum,

I have been a close friend of Stephen Walsh for almost 60 years, nearly all of my life. Over our lifetime, Steve and I have maintained a constant, uninterrupted relationship and deep committment to each other. In fact, my late father often referred to Steve as his "third son". We spent many days and nights at each other's home, a practice we have continued to this day. We shared many of the same experiences in those formative years that would help shape our future lives. It would be hard to imagine a friendship any deeper or more enduring than ours.

Our relationship deepened and matured during high school and college years. As excited freshmen, we exchanged frequent letters and couldn't wait for vacations to let us catch up and tell our stories and adventures. During college summers we continued to watch our lives unfold and began to seriously discuss future plans and careers. For Steve, fate led him to a summer job on Wall Street. It didn't take long for him to discover that this was his calling. Over the next decade I watched his steady ascent in that profession. And even though I moved from our hometown, I was close enough to return regularly for special events and activities. For example, I attended his wedding and brought gifts to his first child. I shared his excitement when he purchased his first home and was a frequent guest.

As time went on, Steve continued to enjoy financial success. Maybe because we came from a small town, we remained part of a larger group of high school friends who maintained close ties. What was unique about Steve was that as his financial condition improved, he never lost the humility and accessibility that characterized his youth. Having grown up in modest economic circumstances, we all took a vicarious thrill in his success. When he started his own business he was able to offer friends positions and opportunities. I also became aware of his outright financial help to friends who were in need. In my own case, I was able to realize business opportunities because of Steve's trust and willingness to invest in my ideas. In later years, we would form a small company which we maintained for almost twenty years.

Steve raised his sights philanthropically when he and his wife established and funded the Long Island Alzheimers Foundation. His wife had lost her father to Alzheimers and she was personally aware of the need to provide caregivers with support. Over the years she and Steve worked tirelessly to make the Foundation the premier organization it became. Steve organized the many fund raising events that brought this dream to fruition. The Annual Ball became a major charity event on Long Island. To this day, LIAF remains a most important player in dealing with this disease.

LIAF was only one of Steve's charitable endeavors. His love of sports and his alma mater led to major contributions and alumni participation at the University of Buffalo. He spent considerable time and energy on various boards and committees to benefit the University. But he didn't neglect lesser entreaties. I recall a favorite high school teacher who approached Steve years later with a funding request for a scholarship. Steve met our old teacher and was happy to grant the request. Steve was always there for many of these favors for his friends and relatives. Another of his great pleasures was his ability to provide a secure and comfortable retirement for his parents.

He was also deeply involved in the life of his growing family. his children enjoyed considerable success in academics and sports and his support was a major factor. He rarely missed their games and special events and became a vocal sideline fixture to the delight of the children and their friends. In the case of his daughter, her academic and athletic brilliance continued at Johns Hopkins. His interest in her sport of lacrosse became his obsession for four years. He contributed to that program as well and became a champion of the sport in general. That interest eventually led him to a position on the board of the National Lacrosse Foundation.

We had all grown to respect Steve, his fine reputation and his achievement. His accomplishments spoke for themselves. But we were also as much attached to the sixteen year old who had floated with us down the river behind the high school, got hepatitis and had to spend his entire summer vacation in bed. All of us had been beneficiaries of his generosity. He was our shining star and he was happy to share the spotlight. For some, success pushes friends away, for Steve it drew us all closer. In some ways, he was the glue that held a group of old friends together.

I am hardly qualified to comment on his criminal activity as it confounds my intuition. A life is a complicated skein and despite all our best efforts, it may begin to unravel. But does that render the whole unsound? Can a brilliant life lose all its shine? I hope not. Can a life, like a fine garment, be repaired? Can it be put back to good use? I think so. Steve has already begun the mending process. As he has always done, he has drawn people to him. His efforts with Alcholics Anonymous are consistent with his ability to connect. In the process, he has not only begun to restore his own dignity, but he has used his current situation to help other members to better understand and forgive their own demons.

I have known Steve for 58 years and I know he has been profoundly changed by his involvement with AA. He has shared with me personal insights about his life and his experiences. As the child of an alcoholic, he knows the issues first hand. What a better way than to spend his later years helping others cope with this terrible problem. I fully expect Steve to be a significant presence in the AA community, just as he has been a major presence in his business, philanthropic and social life. Incarceration, at this point in his life, might deny a number of souls the influence of his help and support. He is a resource to be used, not discarded. To say he has spent a good portion of his life and fortune helping others is not a stretch. Indeed, it might be the perfect time to help him find his way back to respectability and productivity.

Sincerely,

Peter K. O'Rourke

Exhibit 16

Janet B. Schaberg

May 28, 2014

Hon. Miriam G. Cedarbaum
United States District Judge
Southern District of New York
Daniel Patrick Moynihan
United States Courthouse
500 Pearl Street
New York, NY 10007

Dear Judge Cedarbaum:

I am writing this letter as someone who has known Stephen Walsh for 37 years. Before I met Steve Walsh he was known to me as he traded options OTC (over the counter) before they were listed on the exchanges at a firm named Ragnar. Ragnar was one of my go-to firms as I worked in the Options Department at Oppenheimer & Co., and needed to fill orders for many stock representatives still learning how to place an order to buy or sell a stock option. While I knew his name, I only met him several years later. He was a respected legend in the field of Options Trading.

In October 1979, Steve Walsh as managing General Partner and Head Trader, hired me as an employee for Walsh, Greenwood, Wish and Co., (name was later changed to Walsh Greenwood). I was the firm's first employee. My position was as Options Floor Trader representing their firm on the American Stock Exchange. I was 21 years old, and was the first woman active trader on the AMEX floor at that time. I hired two clerks and handled all of WGW's trading on the AMEX. I greatly appreciated the trust placed in me with this position. Sexual harassment was an everyday occurrence for me on the floor then, and I battled to hold my own in the trading crowds. Steve and the other traders at the firm were very supportive of my work, and shared their knowledge and expertise with me. I would like to believe I was an integral part of the success of the company in its early years.

In the fall of 1980, I found myself joining other members of the firm for client dinners. Somewhere along the way, Steve and I began to see each other socially, and we became engaged in December of 1981. I left the firm as we planned our marriage. We were legally married 25 years, but had separated after 23 years. While this marriage ended in divorce, there were many good years and I choose to focus on the numerous great memories.

In 1982, we welcomed our son Andrew Sam Walsh into our family. I was already Stepmother to Steve's child, 13 year old Michael Walsh. Steve and his former wife shared custody of Michael, and on several occasions we would babysit her dog while she was on vacation. Michael's Mom passed away 5 years later, and we adopted her dog, Goldie. Michael's maternal grandparents were welcome in our home always, and the respect for family continued. Holidays included all of our family and friends.

In 1984, our beautiful daughter Sarah Mae Walsh was born. Our home was filled with love and joy, three boys and a darling girl. Steve was very hands-on with the boys, and would participate in all of their sports, whether it was coaching or practice. While the boys grew into athletes, it was the youngest, little Sarah, who absorbed the most and insisted on being included, and she was.

During our courtship, my father was dying of Alzheimer's disease. My Dad had spent his last 7 years at the Northport VA Hospital. Steve took me to see him the day he died. On the fourth anniversary of my Dad's passing, it was Steve who suggested I stop grieving and do something pro-active about this terrible disease. This challenge is what led me to become an advocate for people with Alzheimer's disease and their caregivers for the rest of my life.

With the support of my then husband Steve, I served on the Board of Stony Brook University and helped found the Center for the Study of Aging in 1987. The hiring of Dr. Dmitry Goldgabor, who discovered the first gene for Alzheimer's disease, bolted the University into top of this research field. Dr. Goldgabor, who was nominated for a Nobel Prize five years ago, remains the leader of this excellent lab. He has since made a trip home to Russia to finally receive the honor of Ph.D. from the University of Moscow, which was denied him in the 1970's because of his Jewish faith even though he passed all criteria.

In 1985, Steve welcomed into our home my 10 year old nephew. My sister was mentally unable to raise her son, and Adam remained living with us until he was 22 years old. Adam, now the father of two of his own, served as Best Man for my son Andrew's wedding in July of 2013.

Steve has always been a good son, and terrific grandson. His grandmother Bessie Fox would come to our home for extended stays. She passed away in our home at age 86 due to her heart condition. Steve's parents, Shirley and George were always participating in our family activities. George passed away at age 80, and Shirley remains an adoring mother to Steve and her grandchildren. Shirley and I still talk on the phone on a regular basis, despite the fact that I am divorced from her son.

My mother passed away from cancer. In 1988, after a serious surgery, my mother moved in with us for 5 months while she recuperated. During her final six months in 1992, I spent a good amount of time taking my Mom to chemotherapy, radiation, and eventually just holding her hand. Steve encouraged my time with my mother, paid for nurse's aides to assist with her care, and took on extra time with the kids. I have no regrets knowing my Mom knew how much she was loved.

Steve went to work every day the office was open. He loved his company and enjoyed the challenges along with the people he worked with. When not working he enjoyed the company of friends on the golf course. Steve has friends, real friends, from grade school, high school, college and his family life. He was always kind, generous, and dependable. Gatherings at our home always included people from all periods of our lives.

In 1988, after several years serving on the Board at Stony Brook University, I founded the Long Island Alzheimer's Foundation (LIAF) with 4 other women, also touched by this tragic disease. Today, LIAF still serves Long Island, and after 26 years LIAF remains an unending resource for those with dementia and the many who care for them. It would take many pages to describe the wonderful services of this fine organization. www.liaf.org I led this organization as President, Chairman of the Board, and today as Chairman Emeritus. Steve Walsh was the most successful fund raiser for this organization, used his business skills as a Board Member, and promoted the good works of LIAF whenever possible. Steve supported me in this endeavor completely, offered his expertise, and was compassionate with the many people he met through LIAF. When LIAF needed a home in the early 90's, Steve offered space in his offices in New Hyde Park for our programs and offices for one year while we searched for a permanent home. Hundreds of people with dementia and their caregivers, came to the office of Walsh Greenwood for support groups, educational programs, counseling and much, much more. My service to LIAF was all voluntary, and I gave long hours serving. My children spent after school hours stuffing envelopes, and assisted in other supportive projects. When I was honored in 2012 with LIAF's Lifetime Achievement Award, I knew I was able to accomplish so many great things at LIAF because I had support at home, a husband and children willing to share their wife and mother, and do as much as they could to see LIAF succeed.

For the last 12 years of our marriage Steve did not drink alcohol because we determined it was for the best. In 2013, Steve began the AA program, and has already celebrated a year within the organization. My children tell me he has made great strides, such as addiction counseling for others, including in Rikers Island Prison. We do share family events together, and he seems to be at peace with himself.

I know Steve regrets any harm he may have done to his family, his business associates, his charities, and those who trusted and invested with him at Walsh Greenwood. He has lost his business of 30 years, his home, his reputation, and his dignity. But, rather than crawl into a deep dark place of self-pity, he has chosen to optimize an opportunity to help others by sharing his story and listening to their story, through a tried and true organization, AA.

Please show leniency toward Steve Walsh. In my opinion, his incarceration will not serve anyone and may cause the great loss of his community service. His children need him, love him, and forgive him. As his ex-wife, I wish he has a chance for a fresh start and productive life for the remainder of his years.

Thank you for allowing me to express my support for Steve Walsh.

Sincerely,

Janet B. Schaberg

Janet B. Schaberg
(941) 704-3256

Exhibit 17

George A. Hambrecht
[redacted]
New York, NY [redacted]

May 30, 2014

Hon. Miriam G. Cedarbaum
United States District Judge
Southern District of New York
Daniel Patrick Moynihan
United States Courthouse
500 Pearl Street
New York, New York 10007

Dear Judge Cedarbaum:

I am writing in support of Stephen Walsh. I have known Steve and his family since the mid-1980's. Our relationship began through business activities when I was a business strategy consultant to Walsh Greenwood & Co. Over the years I developed a personal relationship with Steve and his wife, Janet.

There is nothing in my business and personal dealings with Steve that would indicate dishonesty in any form. He was always fair-minded, treated his employees with respect, and was not interested in short cuts. Based on my experience with Steve, I believe the crime to which he has pled guilty is a total aberration from the person I know.

When measuring the good Steve has done versus the bad that he has acknowledged, I think there is one very large contribution Steve made to society which deserves consideration for both the degree and scope of what this good work has accomplished.

That contribution is the Long Island Alzheimer Foundation ("LIAF") which was started in 1986 by Steve and Janet. Steve contributed the initial funds to make this organization a success and he continued to provide substantial support to the cause for many years before the Foundation was able to attract other donors.

I am sure your honor is made aware of many individuals who have contributed to the betterment of society. I would suggest that Steve's contribution is singular in effect because it not only made a huge difference for the victims of Alzheimer's but also for their extended family and caregivers. LIAF was an organization that impacted a broad swath of society because every Alzheimer victim has an extensive network of family members who are involved in the care effort. There is no respite for an Alzheimer's caregiver – that is until LIAF came along.

In my own case I asked for assistance for my mother (the victim) and my father (the caregiver) as the care of my mother was degrading my father's health. My parents lived in the northwestern corner of Connecticut. The LIAF through Steve and Janet's help identified a support group in Pittsfield, Massachusetts which could take my mother for 5 hours a day into a structured program. This program not only improved life for my mother but freed my father from the burden of being a 24-hour-a-day caregiver. This is an experience that has been repeated for thousands of people on Long Island as result of the successful outreach of the LIAF. I am eternally grateful to Steve, Janet, and the people at LIAF for rescuing my father.

The good that derived from the founding of LIAF is not measurable. The personal and financial commitment of Steve Walsh to this organization should weigh heavily in his favor for leniency. I ask you to consider his extraordinary work and commitment to the families and victims of Alzheimer's on Long Island in the determination of his sentence.

Very truly yours,

[signature]

George A. Hambrecht

Exhibit 18

Linda L. Cronin
[redacted]
Water Mill, New York [redacted]

June 10, 2014

Hon. Miriam G. Cedarbaum
United Stated District Judge
Southern District of New York
Daniel Patrick Moynihan
United States Courthouse
500 Pearl Street
New York, New York 10007

Dear Judge Cedarbaum:

Twenty five year ago I met a truly dynamic couple at a small private school on Long Island. We worked long and hard to do all we could for that school, but their hearts were really involved in the world of Alzheimer's disease because of Janet's father having died of the illness years before. Steve Walsh enabled his wife and four other women to start the Long Island Alzheimer's Foundation, which is a daycare center for those affected with the disease and gives counsel and respite to family members and caregivers.

Steve was our main supporter and did everything possible to raise money for the cause with golf outings and many sports events and did our begging for us while we were in the trenches. When we couldn't afford our rent, Steve came to our rescue and gave us some of his office space. He would do anything to make us more comfortable while we all helped others. Steve also visited our patients often and got them to laugh with his wonderful old time stories. Most business men would not have spent so much of their time with us, but Steve seemed to love to help. Finally, with Steve's great efforts, we bought our headquarters in Port Washington where LIAF still has its home today. I am one of the former presidents of LIAF and truly am grateful for Steve's great heart and wonderful support for over twenty years.

I fully believe that Steve is a good and kind hearted person that loves to help those who cannot help themselves. That has always, and will be, the Steve Walsh that I know and respect.

I would like to ask that all the generous and thoughtful things that Steve has done in the past be considered as you decide his future. Our community has always counted on Steve for support and we wish to support him now and in the future.

Sincerely,

Linda L. Cronin

Linda L. Cronin

Exhibit 19

Paul J. Salerno
[redacted]
Franklin Square, New York [redacted]

Hon Miriam G. Cedarbaum
United States District Judge
Southern District of New York
Daniel Patrick Moynihan
United States Courthouse
500 Pearl Street
New York, New York 10007

Dear Judge Cedarbaum

I am writing this letter to provide my support for Stephen Walsh in his upcoming sentencing. I am the Managing Partner of the PricewaterhouseCoopers LLP office in Melville, Long Island, New York, and was the treasurer of the Long Island Alzheimer's Foundation (LIAF), which was founded and nurtured by Steve and Janet Walsh.

I did not know Steve Walsh prior to 2001 when I met him to discuss the LI Alzheimer's Foundation and their desire to increase the size and the quality of their board, and their need for a treasurer. I do not have Alzheimer's in my family, so I had no connection to the disease. After listening to Steve talk about the impact of Alzheimer's on our Long Island community as well as the lack of appropriate services available for patients, I could see the compassion he had for those afflicted with the disease and his true desire to make a difference in the community. I was convinced that I needed to get involved and assist on the financial side of the Foundation.

Working with Steve and Janet on fund raising, expanding services to the Alzheimer's community, and ensuring quality of daily care demonstrated to me that Steve was an individual that was truly committed to making life better for those with Alzheimer's and their caregivers. As the treasurer with oversight responsibilities of the finances of the Foundation, I never had an issue or concern that came up that questioned Steve's honesty or integrity as it related to financial matters. He believed in good governance and supported a process of good internal controls in the financial operations and reporting processes.

Over the 10 years I served on the board of LIAF, I have seen Steve, who I considered a very busy executive give selflessly of his time and talents, using his business network to assist the foundation in meeting its goal of serving those afflicted with this horrible disease.

Given all that Steve Walsh has provided to our community, and is willing to continue to provide to our community, I believe that justice would not be best served by his incarceration. Judge Cedarbaum, I respectfully request that you look at all of the good that has come from Steve Walsh, and that can still come from Steve Walsh, and show leniency during his sentencing.

Sincerely,

Paul J. Salerno

Exhibit 20

THOMAS J. KILLEEN
[redacted]
Manhasset, NY [redacted]

June 21, 2014

Hon. Miriam G. Cedarbaum
United States District Judge
Southern District of New York
Daniel Patrick Moynihan
United States Courthouse
500 Pearl Street
New York, NY 10007

Re: Stephen Walsh

Dear Judge Cedarbaum:

I submit this letter for your consideration in sentencing Stephen Walsh.

I am a senior partner at the law firm Farrell Fritz, P.C. on Long Island, having served on its Management Committee for over 18 years. I am also a member of the Board of Trustees of Long Island Alzheimer's Foundation, and its past Chair, and in that connection have worked closely with Steve Walsh.

I met Steve over 20 years ago. His daughter Sarah and my daughter Katie played CYO basketball against each other as 8 year olds. Sarah played for Port Washington and Katie played for Manhasset - - they started out as rivals. Steve would root for Sarah and I would root for Katie. Both Sarah and Katie were excellent athletes, and Steve and I, although rivals, recognized the skill sets of each other's daughters. Katie and Sarah went on to play basketball for the same AAU basketball, the Silver Bullets, and I spent many weekends with Steve and his wife Janet and their family. I got to know Steve as a proud father and great family man, not as one of the owners of the New York Islanders.

On the many weekends when we travelled with our daughters' basketball team to other cities, I would get to spend long periods of time with Steve talking about many different matters. The key matters in his life were his family, his charities and how he could make Long Island better. He is a true family man and was committed to having his children understand that nothing came easy. He wanted them to understand that God had given him and them great blessings, and they should not be selfish with those blessings, but rather should share them with others. Sharing those blessings involved not only charitable donations, but time commitments as well. Steve's devotion to his children touched me more than anything. He doted on his children, but never, ever spoiled them. He expected much of them, just as he expected much of himself.

In 1999, Steve began talking to me about his involvement in the fight against Alzheimer's disease. My mother suffers from dementia, and so this touched a chord in me. Ultimately, I was asked to join him on the Board of the Long Island Alzheimer's Foundation, which I did. This experience allowed me to serve with Steve and to see him in a different light than just as a committed father and family man. Steve brought his business acumen to bear on LIAF and its activities. He gave sound, practical advice, not only on the fiscal side but on the operational and charitable sides as well. Like me, he would become emotional when visiting LIAF's headquarters and watching the great service that LIAF's social workers provided to those afflicted with this horrible disease. He was not above performing any task to help LIAF - - cleaning, painting, opening the office on weekends, etc.

Over the years, I have met many, many people in my professional and personal life. Few have gained from me the respect and affection I have for Steve Walsh. I do not believe Steve can be any further punished than he has already been. He has lost his life, brought shame on himself and scarred his children whom he adores. I believe firmly any prison sentence can serve no meaningful rehabilitative purpose. Rather, I believe leniency will allow Steve to make true reparations for his actions - - not by being incarcerated, but by being allowed to do what he best does - - actively helping others.

In conclusion, I respectfully request that Your Honor take into consideration Steve's commitment to his family all of his service to his Long Island community and his strong commitment to helping others.

Respectfully submitted,

Thomas J. Killeen

Thomas J. Killeen

TJK/pt

Exhibit 21

RODE & QUALEY

MICHAEL S. O'ROURKE
R. BRIAN BURKE
WILLIAM J. MALONEY

PATRICK D. GILL
ELEANORE KELLY-KOBAYASHI
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May 15, 2014

The Hon. Miriam G. Cedarbaum
United States District Judge
Southern District of New York
Daniel Patrick Moynihan
United States Court House
500 Pearl Street
New York, New York 10007

Re: Stephen Walsh

Dear Judge Cedarbaum:

I have been informed that the Court is in the process of determining the sentence for Mr. Stephen Walsh. I have known Steve for more than 55 years. We grew up in the same town in Nassau County, East Rockaway, and attended the same junior and senior high school. Sometimes after graduation friends tend to drift away, but that was not the case with Steve. Steve is my brother's best friend and always spent a significant amount of time in our home. In fact, my parents always referred to Steve and considered him to be their third son. Until their deaths, he was unfailingly respectful, kind, and generous to my parents. This consistency of conduct is perhaps the most important aspect of Steve's character; he is loyal.

His first job on Wall Street was relatively inauspicious, but through hard work and the mastering a segment of the market, he became successful.

However, his success did not change how he interacted with his old friends, rather Steve remained Steve, someone who was always ready to listen to your problems, to be supportive and to assist in any way he could. I personally know of many instances where he reached out to childhood friends who encountered financial or other emotional difficulties and quietly assisted them, never asking for or expecting anything in return. I know that Steve viewed himself as being very fortunate to have achieved some success. He has always been happy and willing to share that success with others.

On the family side, I was present for the baptisms of all of Steve's children and have had the opportunity to watch them grow into loving and supportive adults with their own families. After his divorce from his first wife, his relationship with her remained positive and respectful. Both got on with their lives, but not at the expense of their mutual underlying friendship.

I am certain that others will write about Steve and Janet Walsh's role in the creation of the Long Island Alzheimer's Foundation. Simply stated, the organization would never have gotten off the ground without the time, devotion, love, and financial support of Steve and Janet. From the start, I was present at many fundraising advents that Steve ran, the success of which was a direct result of his enthusiasm and an ability to connect with other individuals, whose parents or loved ones may already have experienced the impact of Alzheimers or other forms of dementia. I watched Steve spend hours listening and speaking to family members, friends, and prospective donors for the single purpose of trying to do whatever he could to explore options for treatment or to cushion the hard reality of these cruel diseases.

Sentencing provides an opportunity for the Court to assess the value of a person; what has he contributed to the community in the past and what could be possibly contribute to the community in the future? This must be weighed against the benefit to society, if any, should a sentence include a period of incarceration. There is absolutely no question that the impact of these charges have had a permanent and serious impact on Steve as a person. I know that on a daily basis he deeply regrets his actions. To a significant extent this issue has prevented him from continuing to play a role in a number of charitable activities in his community. However, now on a daily basis he is engaged working and speaking with AA. Steve has embraced this organization as a platform to continue giving back to the community. I believe that the community, as a whole, will benefit should his sentence not include incarceration, but rather a significant requirement for community service. To that end, I am certain that if such a sentence is rendered, Steve will not consider the community service as an obligation, but rather as an opportunity to continue to serve the community, atone for his errors, but most importantly, help others.

In closing, I would say that the most important characteristic that Steve has demonstrated over the many years that I've known him is a consistency of character. He is somebody that in the middle of the night you can call up, ask for help, and know he will do all he can to respond to your needs.

I sincerely hope that the Court will consider the information provided when determining an appropriate sentence in this matter.

Respectfully submitted,

Michael S. O'Rourke

MSO'R/cl

fm 140513.k.cl.009

Exhibit 22

[redacted]
Sands Point N Y [redacted]

Michael and Theresa Zenobio

July 14, 2014

Honorable. Miriam G. Cedarbaum
United States District Judge
Southern District of New York
Danial Patrick Moynihan
United States Courthouse
500 Pearl Street
New York, New York 10007

Regarding the Sentencing of Stephen Walsh

You're Honor

I'm writing to you in the hope that you may grant some lenience concerning the sentencing of Stephen Walsh who I understand is scheduled to appear before you sometime this October.

While over the twenty some odd years that I've known Steve I've had only a few business dealings with him. I must admittedly describe my relationship as one more of a friend. During this time I've always found Steve to be a quiet, caring and gentle man. Steve is a person that never hesitates to give of himself and share with those less fortunate.

Steve's contributions of time, effort and money concerning our town and its success in establishing the Port Washington Alsimers Foundation Center has made a positive difference for so many. What he and his family have accomplished here is something for all to be proud of. Steve and his family bring people together in a positive way

When my brother in law was diagnosed with cancer, he asked four people to look after the finances of his wife and three children. I along with Stephen Walsh were part of the four. One of the four has dropped out for lack of time; but not Steve. That was ten years ago. To this day Steve remains active and available to guide and assist in my sister in laws finances. With all that he is going through with this matter before your honor I cannot understand or imagine where he gets the energy and willingness to help.

[redacted]
Sands Point N Y [redacted]

Michael and Theresa Zenobio

Steve has a daughter and two sons; his daughter is scheduled to marry this September,. All of these children, (well not really children anymore) are educated, successful and credits to their community and society in general. They are all products of a solid family environment and upbringing. Steve has never been an absentee parent. Any father that has and continues to care for his family as does Steve just can't be all that bad. Stephen Walsh has made, and continues to make, so many positive contributions to the people around him that I will not believe that this is a bad guy who could or would knowingly hurt others.

Up until one and half to two years ago Steve believed he had a drinking problem. I never knew this; I would venture to say that most of the people around him had no idea of this. Nevertheless it's now been over two years that Steve hasn't had a drink. Moreover, now Steve's become active in AAA, helping others who can't help themselves. I really don't fully understand all the bad and terrible things that he's accused of but I think I know the man. And I believe There's a lot more good in this man than evil.

I'm not a believer in victims. For the most part things happen in our lives because we let them happen. Perhaps Steve should have known about the wrong that was going on in his firm. And perhaps in the eyes of the law he should be punished for this lack of knowledge. But all in all this is not a bad man. I know that he's done more good than wrong. The good that he's done, unlike the wrong that he's accused of, is impossible to quantify. Nevertheless the good that he's done is very real and continues to benefit others. I honestly believe that taking him out of society will not benefit anyone and will in fact result in a loss to all of us. This man has experienced a lot of pain over these last few years. While this is not the same finance man that we knew five years ago he's still the same giving, selfless and caring man. In spite of it all.

I respectfully ask for your lenience in sentencing Stephen Walsh when next he comes before you.

Respectfully

Michael Zenobio Sr.

Exhibit 23

May 05. 2014

Hon. Miriam G. Cedarbaum
United States District Judge
Southern District of New York
Daniel Patrick Moynihan
United States Courthouse
500 Pearl Street
New York, New York, 10007

Dear Judge Cedarbaum,

I am Michael Gahan and I am honored to be writing this letter and trying to describe what a wonderful person Stephen Walsh is.

I met Stephen twenty years ago through my father, immediately developing a friendship. My father and mother were extremely close with him. They loved him – and unfortunately, they have both passed away in the last 5 years. Stephen is a compassionate, honest and generous and has personal integrity.

My father was a very successful businessman who believed you had ONLY your name in this life and should protect it every day, including with the people you interact with. My father believed Stephen was worthy of his friendship, and though he passed away 3 years ago this month, I know he would have expressed this in a letter. I know this from the many discussions we had about Stephen.

Stephen and I really became good friends ten years ago when my mother was diagnosed with cancer. My father at the time was also struggling with cancer, and was not too mobile. All through the inns and outs of the hospital with mom was Stephen., stopping by the hospital, calling dad, taking him out, keeping him busy during this difficult time. Stephen never left our side though all the pain, helping us through it. My father 3 years ago, knew it was time to go to my mother. I was changing him out of a regular bed into a hospital bed. On that Saturday, I knew Stephen had a lunch, told my father I could manage moving his King bed out and hospital bed in. My father called Stephen, told him he thought I needed help. Stephen cancelled his lunch and came and helped.

Stephen, through the 20 years I have known him, has always impressed me with how much time he devotes to others in need. I have never heard Stephen say a negative thing about another person. I am writing this letter because I believe I am a better person because Stephen is in my life and I know the community is better because of him. Stephen is a person that believes in his friends and family and is all in. He never questions us, always takes our side and is completely devoted to us and I am so thankful to call him my friend.

In closing your honor, I would ask that you show Stephen Walsh leniency. I know that this man will spend the rest of his life proving to his friends, family and the court they were correct in believing in him.

Yours sincerely,

Michael Gahan

Exhibit 24

Mary DeNisco
[redacted]
Sands Point, NY [redacted]
maryden@optonline.net
May 14, 2014

Hon. Miriam G. Cedarbaum
United States District Court
Southern District of New York
Daniel Moynihan
United States Courthouse
500 Pearl Street
New York, New York 10007

Dear Hon. Cedarbaum:

I, Mary DeNisco, filled with sincere emotion, am writing this letter in behalf of Mr. Stephen Walsh. I, for eighteen years, and my late husband, Anthony DeNisco, for eight years, have known Mr. Walsh as a cherished friend. My husband worked at W&G Trading, New Hyde Park office, for over five years, until his death on August 18, 2004.

Our friendship began over hockey. Andrew Walsh, Stephen's second son, and my son William played on the Junior Islander Ice Hockey Team beginning when they were twelve years of age. The DeNiscos and the Walshes went to team practices and league games together. Away travel games meant weekends at hotels, etc. Our boys became very close friend, spending time at each other's homes. We, the parents, socialized going out to restaurants, shows, etc. Our families celebrated holidays such as Fourth of July, family graduations, special birthdays, etc. We got to know Stephen's extended family members quite well. He has always shown warmth and kindness to my family. He shows unending pride in his children and grandchildren. He showed love, respect, and true enjoyment for his parents. I delight in these precious memories of years of friendship.

Generosity is a word synonymous with Stephen Walsh. Especially here in Port Washington, the headquarters of the nationally acclaimed Long Island Alzheimer Foundation founded by Janet Walsh, everyone is aware of Stephen's enormous generosity. He helped purchase the building and he takes a major part in the Annual LIAF Dinner Dance, a huge fundraising event for this invaluable organization.

Stephen's son Andrew and my son William went to the same boarding Prep school in 1998-20000. We parents would travel up to Trinity-Pawling Preparatory School in Pawling, New York, for Parent Conferences and weekly sports games. We shared educational and developmental goals for our children. Stephen worked hard at parenting. He was an actively participating parent and always present for his children during these important years.

My husband, Anthony DeNisco, and Stephen Walsh became very good friends. When my husband was looking for new employment in 1998, Stephen offered him a job at W&G Trading. My husband was very intelligent, honest and loyal. He saw these same traits in Stephen and their friendship and work relationship existed until the day my husband died. When my husband died of cancer in August 2004, Stephen was right there for my family. He gave us emotional support and helped me learn all I needed to know to run my household. He came to important meetings as a concerned friend and a respected resource as my financial plan was put into place. He conferred with me often about these matters during the first few years following my husband's death to be sure my family was doing well. Ten years later, Stephen is still a concerned, caring friend.

Mr. Stephen Walsh has made substantial changes in his life the past few years. He has gone to AA meetings and volunteers as a speaker to prisoners. He truly regrets his involvement with criminal activity. He so much wants to move beyond this current stage in his life. Mr. Walsh is a strong, kind, intelligent man. He is loved by his family and friends. He has so much more to offer this world. He has just reached the age of seventy. He will have more and more time to do charitable and volunteer work in the Port Washington community and beyond. I respectfully request that you show leniency in your sentencing of Mr. Walsh. He is a good man and he will always be an important person in the life of my children and me.

Sincerely,

Mary DeNisco

Mary DeNisco

Exhibit 25

K&L GATES

K&L GATES LLP
599 LEXINGTON AVENUE
NEW YORK, NY 10022-6030
T +1 212 536 3900 F +1 212 536 3901 klgates.com

Elwood F. Collins
elwood.collins@klgates.com

T 212.536.4005
F 212.536.3901

June 9, 2014

Hon. Miriam G. Cedarbaum
United States District Judge
Southern District of New York
Daniel Patrick Moynihan
United States Courthouse
500 Pearl Street
New York, NY 10007

Dear Judge Cedarbaum:

I write to you about my friend, Steve Walsh, whom I have known for the better part of three decades. My son, Ryan, and Steve's son, Andrew, were best friends in grammar school. Today they are both thirty-one and work together at the same company. They met as four year olds in Pre-K. The Steve Walsh I know best is Steve Walsh the father and Steve Walsh the family man. But I also know very well Steve Walsh the youth league athletic coach and Steve Walsh the philanthropist.

When I first met Steve, he was to all appearances a very successful businessman. He and his family lived on an estate in Sands Point. He was a self made man. Yet despite all his apparent success, he never pretended to be other than what he was - a boy from a working class neighborhood who had worked extremely hard and done well. It was obvious to me fairly quickly that he possessed enormous emotional intelligence when it came to dealing with people. I often remarked to my wife that the thing about Steve was that he was always able to make everyone feel comfortable because he treated everyone, regardless of their station in life, as an equal. Rich and successful people often have a tendency to be full of themselves. They build themselves up by tearing other people down. I never saw Steve make anyone feel that he was better or richer or more accomplished than they were. He was a humble man.

I have lived in the same house for nearly thirty years. Recently, I used for the first time a plumber who has worked in the general vicinity for many years. On his way out the door, we began to talk about people we knew in common. When he mentioned all the work he had done in Sands Point, I asked him whether he knew Steve and Janet Walsh. There followed a story about all the wonderful things that Steve and Janet had done to extend themselves for him and his wife when they had first gotten married and were starting a family. The story was heartwarming, but it was not remarkable or out of character. Steve and Janet Walsh always took care of people. It was what they did.

There was a period in the nineties when my wife and I were separated. It was not an easy time for my son. What more can I say other than that Steve and Janet always treated my kid just like he was their kid. Ask him and he will tell you the same thing.

You will undoubtedly hear from others in great detail about the important and passionate philanthropical work Steve and Janet performed in establishing and then supporting for decades the Long Island Alzheimer's Foundation. It is one thing to write a check. It is quite another, as they did, to give of your time and effort and money completely and without reservation.

Steve is my friend. Whatever Steve may have done does not, and will not ever, affect that. If there were ever anyone who had led a good life, had always been good to others, had always been a great role model to the next generation, and deserves leniency, it is Steve Walsh. Steve has had this terrible cloud hanging over his head for the past five years. I am glad for his sake that it is about to pass.

You will hear separately from my wife Janice, who was a Nassau County probation officer for forty years and certainly knows Steve and his family as well as I do. She and I firmly believe that Steve's friends and family, and society as a whole, will be much better served if Steve were to be give a sentence of probation rather than a sentence of prison. But regardless of the outcome, I have no doubt that Steve will continue to lead an exemplary life from now until the day he dies.

Thank you very much for considering what I have had to say on Steve Walsh's behalf.

Respectfully yours,

Elwood F. Collins

Exhibit 26

North Shore LIJ

145 Community Drive
Great Neck, New York 11021
Tel (516) 465-2570

PERSONAL and UNOFFICIAL

June 9, 2014

Ralph A. Nappi
Executive Vice Chairman
Board of Trustees

Hon. Miriam G. Cedarbaum
United States District Judge
Southern Disitric of New York
Daniel Patrick Moynihan
United States Courthouse
500 Pearl Street
New York, New York 10077

Dear Honorable Cedarbaum,

I first became aquatinted with Stephen Walsh twenty years ago, when we were both members of the Sands Point Golf Club. My relationship with Steve has been as a friend. Over the years we became closer. I attended the wedding of his son and got to know his other children at social events at his home and at the golf club. I was always impressed with Steve's relationship with his children and how they looked upon him as a wonderful father and advisor. As a person who is very close to his own family, that always impressed me about Steve.

The fact that Steve was asked to become the President of the Sands Point Golf Club is a reflection of how he is viewed by a multi faceted group of over 125 individuals. He helped straighten out the club's finances and ensured that new members were judged strictly on the basis of merit, a challenging and successful goal. Needless to say, Steve was always well liked.

Steve was one of the Founders of the Alzheimer's Foundation, and I think it is safe to say that the organization would have foundered without his support and active participation. As a health care executive, I can factually say that we supported the foundation's work because of Steve's active participation. Today, the foundation is prospering thanks to Steve's efforts.

I have discussed Steve's involvement with the case before the court. I know that he regrets his participation in the criminal activity and desperately wants to get ahead with his life and his charitable activities.

I beseech Your Honor to grant leniency to Steve; his incarceration will only result in our community being deprived of his positive influence and civic activities.

Sincerely,

Ralph A. Nappi

Exhibit 27

RICHARD A. VOLPE
[redacted]
Great Neck, New York [redacted]
richievolpe@aol.com

June 14, 2014

Hon. Miriam G. Cedarbaum
United States District Judge
Southern District of New York
Daniel Patrick Moynihan
United States Courthouse
500 Pearl Street
New York, New York 10007

Dear Hon. Judge Cedarbaum:

I am writing this letter on behalf of Stephen Walsh, an individual I believe to be deserving of leniency and compassion.

I am an owner of various commercial and residential properties in the states of Connecticut and New York and have been in the real estate business over 40 years.

Along with being a dedicated father, businessman and community activist, I am also a recovering alcoholic celebrating my 24th year of sobriety and a member of Alcoholics Anonymous. It was at AA that I first met Stephen. As one of the senior members, I have seen hundreds of men and women walk through the doors of AA. I've seen the successes and the unfortunate failures. When I first met Steven I believed instantly that he was a truly humbled, dedicated, spiritual and determined man ready to positively take back control of his life. Over the past year that he has been a part of the program and a dear friend, I have seen him courageously embrace the philosophy of AA to the benefit of his family, community and himself. Stephen has proven to be an individual that someone can rely upon and trust. If incarcerated, many will suffer a tremendous loss.

As for example, last year I suffered a serious back injury which months later required surgery. All through my plight Stephen was there. He called, visited, brought food and was always ready to help. Most of all, it was his genuine care and concern that helped me to cope with my pain and recovery. I am just one of many that I know he has supportively reached out to and been there for.

Your honor, I am truthfully proud to call Stephen Walsh my friend. From our AA meetings, community events, the thoughts and feelings that have been expressed and his actions, I have come to know Stephen well. I most certainly can attest to the fact that he has taken responsibility for his past and owns the mistakes he has made. Stephen has learned from his experiences and has drawn from them to become a noble man and a necessary constructive member of our community. For these reasons I ask the Court to show leniency to my friend.

Thank you for your time and consideration.

Respectfully,

Richard A. Volpe

Exhibit 28

Paul A. Higgins
[redacted]
Port Washington, NY [redacted]

June 5, 2014

Hon. Miriam G. Cedarbaum
United States District Judge
Daniel Patrick Moynihan
United States Courthouse
500 Pearl St.
New York, NY 10007-1312

Dear Judge Cedarbaum:

I am writing on behalf of Stephen Walsh whose case is presently before you. I have known Stephen Walsh for almost a year and a half in the context of a fellowship to which we both belong. Members of this fellowship "share their experience, strength and hope with each other that they may solve their common problem and help others recover from alcoholism." In this fellowship, Steve and I have become very good friends in the relatively brief time we have known each other. I have directly experienced and witnessed Steve's genuine friendship and concern for innumerable members of this fellowship, including me specifically. He is an active member of the fellowship and is very involved in service to the groups to which he belongs. He offers encouragement and reaches out to new members. In short, he has fully embraced the transformative power inherent in a life of service to others which is the very essence of the fellowship to which we both belong.

Earlier this year Steve helped me without hesitation after I suffered a concussion and belatedly realized I should seek medical treatment. Steve got me to St. Francis Hospital Emergency Room and picked me up a couple of hours later. This is but one example of his genuine commitment to and care for members of the fellowship where we live. I unreservedly attest to his genuine kindness and willingness to be of service to others. I count myself blessed to be his friend.

I respectfully request that you consider leniency for Steve so that the members of our fellowship may continue to share the journey of recovery together with him.

Thank you for your time and consideration.

Sincerely,

Paul A. Higgins

Paul A. Higgins

Exhibit 29

[redacted]
Jamaica, NY [redacted]

May 22, 2014

Hon. Miriam G. Cederbaum
United States District Judge
Southern District of New York
Daniel Patrick Moynihan
United States Courthouse
500 Pearl Street
New York, New York 10007

Dear Judge Cederbaum:

I write this letter in support of Mr. Stephen Walsh. I have known Mr. Walsh and his family for 32 years. I was employed by him as his family's housekeeper. In that time, I found Mr. Walsh to be a caring and responsible individual. He has always been respectful and mindful of others and above all demonstrated at all times a professional and ethical attitude. He is a family man who has always placed his family first.

I have fond memories of my time working for Mr. Walsh. He was kind, fair and always expressed gratitude for my work. Even after I stopped working for him, he would always stay in touch with me and has always been concerned for my well-being. However, that is no surprise as he is a devoted person who is genuine and kind hearted. I have the outmost respect for him.

I was very surprised to learn of the charge now before the Court as the nature of the offense is wholly inconsistent with Mr. Walsh's professional and personal reputation. I was taken aback when I heard of the charges filed against him. Mr. Walsh was always a hard worker and took pride in his work and helping others. He always took time to talk to my children and advised them about being good citizens and productive individuals. He did the same with his children. Therefore, I plea that when you render your decision you are able to consider Mr. Walsh for the honest, kindhearted and good person that he is. He is a great father and has been an exemplary example in his community.

I felt honored to be asked to write on behalf of Mr. Walsh and hope that the information that I provided helps you understand what an outstanding individual Mr. Walsh really is. If I can be of further assistance, I can be reached at 718-657-0827.

Sincerely,

Juliana De Los Santos

Exhibit 30

Begin subject with
to send secure

Keith Levinson <keith.levinson@wealthsg.com>

Steve Walsh

Keith Levinson <keith.levinson@wealthsg.com> Tue, May 27, 2014 at 12:17 PM
To: vgotlib@shertremonte.com

To; Hon.Miriam G. Cedarbaum
United States District Judge
Southern District of New York
Daniel Patrick Moynihan
United States Courthouse
500 Pearl Street
New York, New York 10007

My name is Keith Levinson, I have known Steve Walsh for a little over 20 years. His son and I have been friends since we were little. After graduating from college, i found myself on the floor of the New York Stock Exchange. I was very young and knew nothing about wall street. At the time, Mike Walsh was living in Chicago, and Steve took me in and his own son. He mentored me through the beginning of my carrier which allowed me to succeed to levels i never could of imagined. He took time out of his hectic days to take my calls and give advice that i needed to hear whether i liked it or not. He was extremely honest, allowing me to understand not everything is perfect and to keep consistent with your actions and people will never question your efforts.

During the last 25 years, i have spent a lot of time with the Walsh family, watching his devotion as a father, allowed me to see what it was like, considering i had an absent father my whole life. Steve always made sure i felt at home in his house, i spent many a holiday with them until i got married. After which, we were still invited to holidays and bbq's. Tons of great memories!! Steve took me in as a son and treated me like family. I often went to him for advice because he would say it, like it was, never sugar coating it. He always preached doing the right thing no matter what. One of the best traits of Steve was that he GAVE you nothing, he made you realize you must work for it. He could of made somethings easier for me, but instead he made me work for it. Although, i hated it at first, i now realize how he molded me into the type of man i am now. In your 20's you cant really understand the bigger picture, Steve made sure i never got lost in the mix. And i thank him for that.

I was completely taken back by the news of his firms actions when it hit the tape. I still to this day find it hard to believe all the things i have read. There is always 3 sides to a story. I never have actually asked Steve of his involvement, because i honestly don't want to know. He is a great person who has helped many through the years and still to this day helps people! Over the last couple of years, it has been obvious that he regrets his involvement in many ways. I ask the court to show leniency in his sentencing. I am aware that he must pay for his actions or LACK OF, but he is not a bad person or a criminal that needs to be locked away. He has many family and friends that will miss him dearly while he is away.

--
Sincerely,

Keith Levinson
Wealth Strategies Group
6455 S. Yosemite St. Ste 300
Greenwood Village, CO 80111
c: 917.520.4649

Watch a short presentation on why people need Financial Balance!

Exhibit 31

Honorable Judge Cedarbaum,

This communique is written on behalf of Mr. Stephen Walsh. I have had the distinct honor to have known Mr. Stephen Walsh for the past twenty three years. His daughter and I developed a close friendship when placed on the same church sponsored CYO basketball team at the age of seven. Mr. Walsh was actively involved and present in all aspects of his family life, but also in the lives of so many others. I spent much of my childhood and teen years at the Walsh family household. The character traits that I remember most about Mr. Stephen Walsh was his caring nature, great sense of humor, his kindness and generosity. I spent many vacations with the Walsh family and Mr. Walsh always made me feel like I mattered and that I was special.

His daughter Sarah, my dearest friend, was a phenomenal athlete. Her number one fan was her dad but, he was also the team's number one fan. He never missed a game. He often treated me like one of his own, shuttling us to practices, engaging in conversation with me that always made me feel like he cared about my life and well-being.

I recently loss my grandmother and while at the funeral parlor Mr. Walsh came to pay his respects. He was coming off foot surgery, on crutches but there he was. I was so touched and appreciative of his show of support for myself and my family especially in light of the type of stress he was under but that is the type of behavior that exemplifies Stephen Walsh. That is the type of man he is, always present, always kind, always committed.

Today I stand in honor and support for Mr. Stephen Walsh and I wish to show him the love and support he has shown me over the last 23 years. Honorable Judge Cedarbaum, I request that you consider all the good that Mr. Walsh has done for others. My testimony in his behalf will be a small part of the testimonies that will be placed before you but I want you to know that there was never a person that was insignificant when it came to Mr. Walsh, everyone mattered. I respectfully request that consideration of leniency be afforded Mr. Stephen Walsh at time of sentencing.

Sincerely,

Kimberly Greene

Exhibit 32

MARGOT M. MOSKOWITZ
[redacted]
NEW YORK, NY [redacted]

Hon. Miriam G. Cedarbaum
United States District Judge
Southern District of New York
Daniel Patrick Moynihan
United States Courthouse
500 Pearl Street
New York, NY 10007

June 15, 2014

Dear Judge Cedarbaum:

Thank you for taking the time to read and consider the information I am about to share with you regarding Mr. Walsh.

Let me begin by saying that Stephen Walsh is someone I have known for a very long time and has played a major role in some of my earliest childhood memories. Our families have been extremely close for over 30 years which means that I have had the pleasure of knowing Steve for my entire 26 years on earth. As a child, I often referred to Steve as an uncle, and although we are not related by blood, he truly feels like family. It would be difficult to find a childhood memory in which the Walsh's were not involved. We celebrated many birthdays together and our families came together during the holidays for many years.

After graduating from Penn State University in 2010 I moved home to Port Washington to live with my parents for a year so that I could save money while planning to move into Manhattan and start my career. Over the course of that year, I would guess that I spent 2 or 3 nights a week in Steve's company. On each and every one of these occasions Steve showed genuine interest in the happenings of my career and plans for my future. He truly wanted to know about and see me have successes as a young adult just starting out. Knowing that someone cares about your wellbeing is a special thing. Steve truly cares.

When I learned about Steve's legal situation I was in complete shock. As a pharmaceutical sales representative in my 20s, I will readily admit to having very little background or understanding of our legal system or any of the facts in this particular case. My opinion comes from a place of personal knowledge and is only biased by personal opinion of Steve unrelated to any accusations made against him. What I do know and understand are the following. Steve is a wonderful man with an extremely kind heart. He is sympathetic, concerned, loving and caring. He is a wonderful father and grandfather to his family. Steve has always made me feel that he wants the best for me and that same attitude toward friends and family is how I have always seen him interact with others. As a young businessperson I often look to Steve for career advice and know that he will guide me in the right direction when it comes to my decisions. He is a kind person. I cannot imagine Steve ever intentionally seeking personal gain to other's detriment, because that would be completely out of character from the man I have always known him to be.

With that, I can only ask that you take this information into consideration as you form an opinion on the outcome of this case.

Best,

Margot Moskowitz

Margot Moskowitz

Exhibit 33

Hon. Miriam G. Cedarbaum
United States District Judge
Southern District of New York
Daniel Patrick Moynihan
United States Courthouse
500 Pearl Street
New York, New York 10007

Dear Judge Cedarbaum,

My name is Andrew Walsh and Stephen Walsh is my father. My father has been there for me my entire life, whether it be personal matters, business or to just be a good friend and a great dad. Over the 31 years of my life he has always been there to support me through tough times or to root me on at a hockey game as a kid. He spent countless hours driving me to every conceivable sporting activity. When I was growing up every weekend I would need to be in some distant city for a tournament and without fail my dad would be there with me to support me. I can remember him always dropping everything to talk to me or to spend time with me even if he had important business going.

My dad is one of the most generous people I know. He gave openheartedly to numerous charities, most of all the Long Island Alzheimer's Foundation. He is both honest and dependable and has a great sense of humor. He was also kind to my friends. They all knew he was a very intelligent and successful business man, so they would love coming to him for advice. He never treated anyone like they weren't worth his full attention. He obviously earned my respect from infancy and has maintained it throughout my life.

I know my father regrets any involvement in any criminal activity and has a great desire to move past this terrible chapter in his life. I respectfully request that you show leniency, not only for my love for him but for the love all of my friends and family members. I believe any incarceration of my father would negatively impact the community that he has formed and nurtured throughout his entire life, a community of thousands of people that he has been kind to and has helped through life.

Best Regards,

Andrew Walsh

Exhibit 34

June 16, 2014

Hon. Miriam G. Cedarbaum
United States District Judge
Southern District of New York
Daniel Patrick Moynihan
United States Courthouse
500 Pearl Street
New York, New York 10007

I met Steve Walsh nearly 17 months ago when he came to his first AA meeting. Little did I know at the time our relationship would become one of the most important in my life. Today, I can honestly say I love Steve and he has become the older brother I never had but always wanted. My journey into the rooms of AA began on December 1, 2008, and recovery has changed my life. In sobriety we learn to accept responsibility for our actions, make amends to those we might have harmed and to live a "spiritual life" in order to become the person we were meant to be. To watch Steve go through this transformation and fully embrace a life of sobriety and recovery has been nothing short of inspirational. Though Steve is a few years older than me, I quickly realized we have a lot in common and are good people who suffer from the disease of alcoholism.

From the outset, Steve constantly spoke about his family, especially his children and grandchildren. It was obvious they meant and mean the world to him. Despite all that has happened, they are first and foremost in his life. As time progressed we became very close, to the point I can say I know him better than anyone in the rooms of AA. He has shared much of his life with me and I have done the same with him. Despite the career he had on Wall Street and all the people he knows, Steve is one of the most humble and honest people I have ever met. His involvement with charitable causes, organizations and institutions is well known. It is also an extension of the person I have come to know and love. It has never been about him, but about those he can help. Unlike others who enjoyed the success Steve did and never gave back, he made and continues to make a difference in the lives of those in society who need it the most. Though he no longer has the resources he once did, Steve continues to be involved in the charitable works of AA as well as those in the community at large. In addition to the hands on work he is involved with, he has used his extensive network to inspire others to do the same.

Steve began to take commitments early in his recovery. We have chaired meetings together and are co-treasurers of one group. The most significant commitment we have taken together is the Rikers Ministry. As it has been with all of us who are part of the ministry, the impact on Steve was profound. Gratitude and humility are the foundation of recovery, and no one understands that better than we do as we have the opportunity to leave as free men after every visit. Of all the charitable work Steve has done in his life, he has told me going to Rikers is far and away the most significant and rewarding act of charity he has ever been involved with.

All of us are good people and recovery brings out the best in all who are willing to search and embrace a spiritual life based on the 12 Steps. It should be noted many of those who enter the rooms of AA do not make it. Steve is one of the rare individuals who embraced the program from the very beginning and "got" it. He is also proof that age has nothing to do with entering the program of AA and his success, one day at a time, has inspired others of all ages and given them hope they can change their lives.

On numerous occasions, Steve has expressed remorse and has accepted full responsibility for signing the documents he was given. He has done everything possible to move forward and do all he can to live the best life he can. He has earned our respect, not by his words, but by the example he sets on a daily basis. His integrity is unquestioned and the reason I asked him to advise our company with regard to strategic positioning for the future. My experience with Steve has been an education and he has been instrumental in helping reposition the company. These are uncertain times and his business acumen has been crucial. His integrity and honesty, as well as his selflessness, have strengthened the bond between us, if that is possible. I trust him implicitly and am grateful beyond words that he came into my life.

I would ask your Honor to give Steve every consideration. He is a good man who has accepted responsibility for what he has done, and putting him in jail will benefit no one, especially those who are the recipients of his efforts to provide hope and a better life.

Sincerely yours,

George E. Malhame

George E. Malhame

Exhibit 35

Hon. Miriam G. Cedarbaum
United States District Judge
Southern District of New York
Daniel Patrick Moynihan
United States Courthouse
500 Pearl Street
New York, New York 10007

Judge Cedarbaum,

I have helped oversee the AA Prison Ministry at Rikers Island for the past 12 years. It is a significant commitment for those who are part of the ministry. The 12th Step is the summation of everything we learn and incorporate into our lives as members of AA. To be truly sober and live in the 12th Step, we must pass on the gifts that have been given freely to us, and have resulted in the miracle of recovery. Spirituality, humility and gratitude make it possible for us to change our lives and be examples for all those who suffer from the diseases of alcoholism and addiction. We are no different than the inmates we speak to on a weekly basis at Rikers Island, and all of us involved in the ministry realize there is a place waiting for us should we fail to adhere to a life of recovery, one day at a time. If we can reach one inmate and help change their life, we know the message of recovery, as exemplified by AA, has been passed on. This is what keeps us coming back week after week and year after year. Knowing we can leave as free men, while those we speak to will most likely continue to lives of confinement, misery and addiction, keeps us humble and grateful beyond anything words can describe.

I first met Steve when he came into AA over 16 months ago. During the course of my 28 years of sobriety, I have witnessed many individuals enter and leave the rooms of AA. Less than 5% of all those who come into AA remain sober for the rest of their lives. Rarely do you meet a newcomer who embraces the program as quickly as Steve did. It was obvious from the beginning he was ready to change his life by immersing himself in everything AA offers those who are willing to receive the message. Steve began to take commitments early on, and it was an indication of things to come. He immediately offered to make coffee and serve as a greeter. He now runs meetings on a regular basis, is co-treasurer of one group and a member of the Rikers Ministry. It should be noted that only a small percentage of men volunteer for this ministry.

Within a short period of time, Steve became a power of example for all of us. His character is manifest and he lives a life of humility, honesty and gratitude on a daily basis. He is a gentleman of the highest order, lives an exemplary life and in the words of St. Ignatius Loyola "he is one for others". Steve deserves every chance to continue living his life as he has been, and inspiring others to do the same. Incarcerating him will benefit no one, especially those whose lives he has already impacted as well as the lives he will touch going forward. Thank you for taking the time to read my letter and consider my request.

Sincerely,
B

Robert E. O'Connell Jr.
Netapp
District Manager
East Media and Entertainment
100 Park Avenue
13th floor
New York City, NY 10017
646 696 4444 Mobile

Exhibit 36

Steven M. Cohen
[redacted]
Bedford Hills, NY [redacted]

June 9, 2014

Hon. Miriam G. Cedarbaum
United States District Judge
Southern District of New York
Daniel Patrick Moynihan
United States Courthouse
500 Pearl Street
New York, NY 10007

Dear Judge Cedarbaum:

My name is Steven M. Cohen and I am a good friend and former business colleague of Stephen Walsh. Although I remain a member of the bar in New York and Florida, I practiced only for a short period of time and spent most of my career in money management, which is how I got to know Steve well. I appreciate the opportunity to tell you about him as I know that in sentencing him you will bear in mind everything you learn from Steve's family, colleagues, and friends.

I first met Steve in the mid-1980s, as we lived in the same community and had a few mutual friends. I got to know him better as a result of his family's deep involvement with the Long Island Alzheimer's Association. My wife and I attended various fundraisers that Steve hosted at his home as well as an annual affair at the Garden City Hotel. Steve worked hard to solicit contributions from friends and business associates (and he wasn't shy about asking you to give generously to a cause he really believed in) and my wife and I were always impressed with Steve's personal philanthropy and generosity as well.

In 1988 I went to work for Steve as the portfolio manager of a new fund he had created. The objective was to attract institutional investors to an arbitrage strategy that up till that time had served mostly individual investors. I worked at Steve's firm for nearly five years and then moved on to pursue other opportunities.

In the effort to attract capital into the fund, Steve and I gave many joint presentations to prospective investors, mostly entities such as endowments and corporate and public pension funds. Some meetings resulted in a new investor and some did not, but during all that time I never once heard Steve misrepresent a single thing about our fund, its performance track record, or his firm, for that matter. I believe that investors got a sense of sincerity, honesty and transparency from both of us and I think (immodestly) that they were impressed, as we increased the assets under management fivefold during my tenure there.